

Senate File 452

S-3231

1 Amend the amendment, S-3223, to the House amendment,  
2 S-3218, to Senate File 452, as amended, passed, and  
3 reprinted by the Senate, as follows:

4 1. Page 61, after line 22 by inserting:

5 <DIVISION

6 INCOME TAX EXEMPTIONS

7 Sec. \_\_\_\_\_. Section 422.7, Code 2013, is amended by  
8 adding the following new subsection:

9 NEW SUBSECTION. 31A. *a.* Subtract, to the extent  
10 included, retirement pay received by the taxpayer from  
11 the federal government for military service performed  
12 in the armed forces, the armed forces military reserve,  
13 or national guard.

14 *b.* The exclusion of retirement pay under this  
15 subsection is in addition to any exclusion provided  
16 under subsection 31.

17 Sec. \_\_\_\_\_. Section 422.7, subsection 42A, Code 2013,  
18 is amended to read as follows:

19 42A. Subtract, to the extent included, all pay  
20 received by the taxpayer from the federal government  
21 for military service ~~performed while on active duty~~  
22 ~~status~~ in the armed forces, the armed forces military  
23 reserve, or the national guard.

24 Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. This division  
25 of this Act applies retroactively to January 1, 2013,  
26 for tax years beginning on or after that date.>

27 2. By renumbering as necessary.

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